

EXHIBIT E

Statement of Work Number 3

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McGladrey LLP

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**Aruze Gaming America, Inc.
Statement of Work Number 3
Global Restructuring**

This document is statement of work number 3 ("SOW") under the master services agreement dated June 25, 2013 between Aruze Gaming America, Inc. and McGladrey LLP ("the MSA"). Once signed on behalf of each party below, this SOW will be deemed a part of the MSA and will be subject to all the terms of the MSA.

Background

Aruze Gaming America, Inc. ("Aruze," "AGA," or "the Company") is restructuring its business operations. As part of the restructuring, Aruze intends to extract a capital contribution from the U.S. holding company and combine the U.S. and Asian operating groups. The restructuring is intended to facilitate an initial public offering ("IPO"), contemplated for a later date. Aruze will need to determine an efficient and viable strategy to achieve this global restructuring.

Project Description

The scope of our work will be to assist Aruze with the global restructuring by developing one or more strategies to achieve the intended goal.

To accomplish the tasks as herein described, we will conduct research of U.S. tax laws as well as foreign tax laws where appropriate. We will work with Aruze to ensure that the strategy or strategies we develop are suitable to the current business needs and future business plans of Aruze.

Specifically, we will determine a tax efficient manner of extracting a capital contribution out of the U.S. bearing in mind that such contribution was formerly a shareholder loan. Further, we will develop a tax efficient manner to combine Aruze's U.S. and Asian groups. When determining how to combine the groups, we will ensure that the ultimate structure will facilitate an IPO, contemplated for a later date.

The strategies we develop will not be fully vetted and ready for implementation, but rather high-level strategies for discussion purposes. Our expectation is that one or more strategies will be selected for further development and implementation in subsequent phases of work.

None of the work conducted under this engagement is intended to be used, or shall be used, in solely its output form, to ensure compliance with any State's or the United States Treasury Regulations governing tax practice and/or for purposes of avoiding any tax-related penalties that may be imposed under State or Federal tax laws or those of any other foreign tax jurisdictions.

Deliverables

We will deliver our results to Aruze by means of a presentation, detailing the strategy or strategies we have determined to be most effective in achieving the stated goals of the global restructuring.

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Fees

Based on our experience and the information received to date, we anticipate that the fees for the work referred to above will be \$45,000. Our fees are based on the time required for work performed, the complexity of any technical issues addressed, and the impact of any deadlines imposed by you or third parties. In addition, we will bill for any direct expenses (e.g., postage shipping, travel, etc.). We will submit our bill for services rendered on a monthly basis.

Our engagement with the Company is limited to the tax consultation services described herein. It is possible that technical complications and unforeseen costs may arise as we drill down on the facts and technical details. We will use our best reasonable efforts to manage such events as they arise within our agreed fee arrangement; however, it may be necessary to address some events outside the scope of this arrangement. We will alert you to such events as soon as reasonably possible after we become aware of them, present you with your reasonable alternatives, and seek your approval for any fee adjustments before performing any out-of-scope work.

Period of Performance

To be determined.

Limitation on Liability

We cannot guarantee that the methodology utilized, or any documentation that we provide, will result in an acceptable position to the Internal Revenue Service or the taxing authorities of any other country. Therefore, you agree that any additional taxes, penalties, and interest that may be proposed by any taxing authority are the sole responsibility of Aruze and its affiliates and are not the responsibility of McGladrey.

Oral Advice

It is our policy to confirm to you in writing all tax advice upon which you may justifiably rely. Oral advice that is not confirmed in writing should be considered our preliminary reaction. You should not proceed in reliance on oral advice until receiving such written confirmation.

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Sincerely,

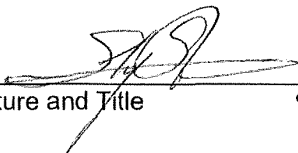
McGladrey LLP



Bert J. Hawkins, Partner
International Tax Services

Agreed and Accepted:

Aruze Gaming America, Inc.



Signature and Title



Date